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SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF LOS ANGELES, CENTRAL DISTRICT

In re the Conservatorship of the Person and
Estate of BRITNEY JEAN SPEARS

Case No. BP108870

Hon. Brenda J. Penny, Dept. 4

**SUPPLEMENTAL DECLARATION OF KYLE
R. FREENY IN RESPONSE TO AUGUST 29,
2022 MINUTE ORDER AND IN SUPPORT OF
BRITNEY SPEARS'S OPPOSITION TO TRI
STAR'S AND ROBIN GREENHILL'S MOTION
TO QUASH**

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I, Kyle R. Freeny, declare and affirm as follows:

1. I am a shareholder with the law firm of Greenberg Traurig, LLP, am admitted to practice before this Court, and serve as counsel on this matter for Britney Spears. This Declaration is based on my personal knowledge and on information made available to me by Kroll Associates, Inc. (“Kroll”) and Miller Kaplan.

Background on Discovery Dispute

2. Since at least September 2021, Tri Star Sports & Entertainment (“Tri Star”), Ms. Spears’s former accountant, CPA, and financial/business manager, has failed to produce to Ms. Spears’s counsel basic information, including a copy of any business management agreement between Tri Star and Ms. Spears’s Estate and the total amount of fees and commissions that Tri Star received from the Estate. *See* Ex. 4 to Jul. 1, 2022 Decl. of Kyle R. Freeny (“First Freeny Decl.”).¹ In fact, Tri Star has refused to provide *any* records or financial information directly to Ms. Spears’s counsel.

3. Counsel served Subpoenas for deposition testimony and business records on Tri Star and its employee Robin Greenhill (collectively, “Tri Star”) on or about October 5, 2021. *See* Ex. 2 to First Freeny Decl. Tri Star and Robin Greenhill moved to quash the Subpoenas, arguing that Ms. Spears was not entitled to any discovery that was not, in its narrow view, directly relevant to the “Twelfth Account

¹ Tri Star objected to the First Freeny Declaration and the Declaration of former FBI Special Agent Sherine Ebadi, which details numerous bases demonstrating that Tri Star is in possession of documents and information relevant to James Spears's December 15, 2021 petition for fees on account under *People ex rel. Harris v. Shine*, (2017) 16 Cal.App.5th 524 (fees on account not available when conservator's potential misconduct is at issue). These evidentiary objections, submitted in connection *not* with a summary judgment motion but a routine discovery motion, are misplaced. *First*, in considering whether *Shine* precludes fees on account (assuming a suspended conservator is *ever* entitled to fees on account), the Court is not tasked with deciding whether misconduct *in fact occurred* but only whether it is *at issue*. The discovery sought from Tri Star is directly relevant under *Shine*.

Second, declarations or affidavits filed in connection with discovery motions need not be based on personal knowledge. *See, e.g., City of Santa Cruz v. Municipal Court*, 49 Cal.3d 74 (Cal. 1989). *Third*, courts routinely decline to rule on evidentiary objections in connection with discovery motions, because there is no authority holding that a court must rule on an evidentiary objection made in connection with a motion other than a dispositive motion such as a motion for summary judgment or an anti-SLAPP motion. *See, e.g., Garcia v. Nissan N. Am.*, Los Angeles Superior Court Case No. 20NWCv00231, 2/25/21 Order [declining to rule on evidentiary objections made in connection with a motion to compel further discovery responses].) Ms. Spears need not be in possession of admissible evidence in order to be entitled to discovery, *i.e.*, the very process by which parties obtain evidence for use in a case; to the contrary, the discovery process is integral to permitting Ms. Spears to obtain such additional evidence.

1 Current” while also claiming they were not fiduciaries despite Tri Star’s indisputably serving as Ms.
2 Spears’s business/financial manager, CPA, tax preparer, and bill payor (*including in connection with*
3 *medical records and expenses*) for more than a decade.²

4 4. Ms. Spears’s opposition demonstrated why Tri Star’s Motion to Quash should fail. *First*,
5 quite apart from the “Twelfth Account,” all the discovery sought from Tri Star is directly relevant to legal
6 issues raised by James Spears’s pending petition for fees on account, because by filing that petition, Mr.
7 Spears placed his misconduct directly at issue under *People ex rel. Harris v. Shine* (2017) 16 Cal.App.5th
8 524 (fees on account not available when conservator’s potential misconduct is at issue). For example, the
9 Subpoenas seek information from Tri Star regarding the electronic surveillance operation, the conflicted
10 relationship between Tri Star and Mr. Spears, and Mr. Spears’s alleged dissipation and financial
11 mismanagement. These issues all bear directly on Mr. Spears’s alleged misconduct, and thus on his non-
12 entitlement to fees on account under *Shine*. See Resp. to Mot. to Quash (“Resp.”) at 17. *Second*, Tri Star
13 has taken an overly-cramped view of relevance when arguing that certain RFPs were not relevant to the
14 pending Twelfth Account Current, because the propriety of payments under the Twelfth Account Current
15 will naturally be informed by contracts, payments, communications, emails, and other records and
16 information from years prior, and is permissible under the Discovery Act. *Id.* at 16-17. Moreover, the
17 occurrence of the electronic surveillance was concealed from the Court and in Mr. Spears’s *prior*
18 accountings—a fact, in and of itself, that refutes Tri Star’s efforts to limit discovery to the Twelfth
19 Account. *Id.* at 18. *Third*, particularly in view of Mr. Spears’s petition for fees, Ms. Spears is entitled to
20 “fully investigate the facts” of the very serious misconduct allegations in this case under *Hudson v.*
21 *Foster* (2021) 68 Cal.App.5th 640, 662.³ Resp. at 18-19. Each of these three arguments provides an
22

23 ² Referencing her role in “business management,” Tri Star’s founder Lou Taylor herself has also publicly stated
24 that “we’re in the fiduciary business” and “we’re fiduciaries.”

25 ³ However, the ultimate factual questions of whether Ms. Spears is entitled to reopen prior accountings on the basis
26 of fraud and whether Tri Star was a fiduciary based on its intimate involvement in her personal, financial, and
27 medical affairs, need not (*and should not*) be resolved in connection with this preliminary *discovery motion*, prior
28 to the depositions of Tri Star’s Lou Taylor and Robin Greenhill, or, after an evidentiary hearing. *Cf. Bennett v.*
Smith, 163 Cal.App.4th 1303 (Cal. Ct. App. 2008) (requiring evidentiary hearing to determine contested issues on
a dispositive motion). And under *Hudson*, it is enough that counsel has become aware of facts that “would make a
reasonably prudent person suspicious of wrongdoing,” which entitles Ms. Spears to discovery to further investigate
those facts. See *Hudson*, 68 Cal.App.5th 667.

1 *independent* basis to deny Tri Star’s Motion to Quash, such that the Court could grant relief even without
2 reaching one or more of the arguments.

3 5. In Reply, Tri Star argued that Requests for Production (“RFP”) 10, 12, 13, 16, 17, 18, 21,
4 22, and 23 were moot because Tri Star “has already turned over” information responsive to those
5 requests. *See* Tri Star Reply Mem. at 7 n.3.

6 6. By Minute Order dated August 29, 2022, this Court directed the parties to each file a
7 supplemental declaration addressing whether the requested documents in Requests for Production Nos.
8 10, 12, 13, 16, 17, 18, 21, 22, and 23 were previously produced to Ms. Spears and/or her counsel.

9 **Summary of Limited and Incomplete Records Produced by Tri Star**

10 7. As set forth more fully below, Tri Star has not provided to Ms. Spears or her counsel,
11 directly or indirectly through Miller Kaplan or the former temporary conservator, *any* records responsive
12 to several of the RFPs set forth in the Minute Order, and in other instances, Tri Star has produced only a
13 small subset of responsive records that should be in their possession as former financial/business
14 manager of the Estate. Relatedly, as further referenced below, the Subpoena at issue called for the
15 production not just of QuickBooks “data,” but of “*All correspondence*” and “*All DOCUMENTS*
16 *RELATING TO*” various categories of information, including Requests 10, 12, 13, 16, 17, 18, and 21
17 (capitalized emphasis in original, other emphases added).

18 8. After Tri Star was replaced as Ms. Spears’s business manager in 2020, Tri Star produced
19 certain records to Miller Kaplan, which provided Kroll with a drive containing all the documents and
20 information that Tri Star had produced to it. This included contracts, vendor agreements, certain
21 corporate records, and other paperwork that might be expected to be retained in a client’s permanent
22 client file. This drive does *not* represent a full set of books and records for the Estate. It was missing,
23 among other things, crucial back up such as invoices and copies of cash receipts and disbursements,
24 which are critical to understanding the nature and purpose of deposits and withdrawals. Tri Star also
25 notably failed to produce copies of emails or text messages related to their work during the
26 Conservatorship.

27
28 But again, under general principles of discovery, and under *Shine*, the Court need not reach these issues now,
certainly not without depositions and/or an evidentiary hearing under *Bennett*.

1 9. Tri Star also *temporarily* provided Miller Kaplan with access to the QuickBooks data for
2 the Estate in the fall of 2020, but Tri Star unilaterally withdrew that access without notice after 60 days.

3 10. In November 2021, Tri Star provided temporary conservator John Zabel with temporary
4 online access to the QuickBooks data for eleven entities within the Estate. When downloaded, there were
5 discrepancies in the data, requiring the extraction of data into Excel spreadsheets and preventing the
6 downloading of a complete and usable copy of the QuickBooks files, which would ordinarily include
7 underlying backup documents such as invoices, cash receipts, and other supporting documentation. Tri
8 Star separately provided a restored desktop version of the QuickBooks data for six additional Estate
9 entities, which also did not contain related backup documentation, such as invoices, checks, or cash
10 receipts. Contrary to Tri Star’s claim that they produced a “complete set of its books and records relating
11 to the entirety of its work for the Estate,” the version of QuickBooks that Tri Star made available to Kroll
12 is missing key backup documentation. Where links to backup documentation appear in the QuickBooks
13 data, they are “dead” links that indicate that the specified files are unable to be found.

14 11. As referenced above, the Subpoenas define “DOCUMENTS” to mean “all forms of
15 tangible expression, including but not limited to computer electronic mail.” The term
16 “CORRESPONDENCE” means “the transmission of information in any form (whether by way of facts,
17 ideas, questions, opinions, or otherwise), between or among any persons or entities. . . .” The Subpoenas
18 further define the term “RELATING TO” to mean “concerning, pertaining to, referring to, describing,
19 mentioning, containing, evidencing, constituting, dealing with, discussing, considering, analyzing,
20 studying, reporting on, commenting on, setting forth, supporting, recommending or otherwise concerning
21 in any manner, in whole or in part, whatsoever the subject matter of the inquiry.”⁴ Against this
22 backdrop, it is evident that Tri Star has not provided all documents, communications, or correspondence
23 concerning the Requests for Production referenced in the Court’s August 29, 2022 Minute Order.

24 **The Separate November 2021 Subpoena to Tri Star’s Robin Greenhill**

25 12. Nor has Tri Star’s Robin Greenhill produced any documents herself, although she was
26

27 ⁴ The only three RFPs at issue that do not require the production of “All” Documents or Correspondence are Nos. 7
28 (which seeks agreements between Tri Star and the Estate) and 22-23 (which seek organizational and corporate
formation records).

1 served with a separate Subpoena for deposition testimony and for the production of the same categories
2 of documents as Tri Star. It is evident that Robin Greenhill has responsive documents and information,
3 given her intimate role in the administration of the Conservatorship and the Estate. Email
4 communications obtained from Mr. Spears’s former counsel Freeman Freeman & Smiley show, for
5 example, that Ms. Greenhill was routinely involved in discussions and decisionmaking about Ms.
6 Spears’s finances, her medical care (including discussions directly with Ms. Spears’s medical providers),
7 the preparation and approval of filings with the Court, and the surveillance of Ms. Spears’s private
8 electronic communications, among other things.

9 13. **Request for Production 10.** Tri Star has not provided Ms. Spears’s counsel (directly or
10 indirectly) with records responsive to Request for Production 10. This request seeks “[a]ll
11 *correspondence* (whether on paper, electronically, or by text or instant message) *RELATING TO* [TRI
12 STAR’S] compensation out of the Conservatorship Estate of Britney Jean Spears.”⁵ Tri Star has not
13 produced *any* such correspondence, directly or indirectly, even though it is undisputed that Tri Star
14 representatives, including but not limited to Lou Taylor and Robin Greenhill, communicated with former
15 conservator Jamie Spears electronically about Tri Star’s compensation. *See, e.g.*, Ex. A to Conservatee
16 Britney Spears’s Objections to the Twelfth Account Current.

17 14. **Request for Production 12.** Tri Star has not produced a full set of records responsive to
18 RFP 12, which seeks “[a]ll *DOCUMENTS RELATING TO* payments or approvals for payments made
19 out of the Conservatorship Estate of Britney Jean Spears for legal representation of Lou Taylor or Robin
20 Greenhill.” By way of illustration only, on July 1, 2019, Tri Star’s founder Lou Taylor filed a lawsuit in
21 the United States District Court for the Northern District of Georgia against Bryan S. Kuchar for
22 allegedly utilizing two domains— www.loumtaylor.com and www.loumtaylor.net—to tarnish Taylor’s
23 name and mark”⁶ Fees in the amount of \$153,759.99 were paid by Ms. Spears’s Estate (rather than
24 by Ms. Taylor personally) at the direction of James Spears. Communications obtained from Mr. Spears’s
25 former counsel at Holland & Knight demonstrate that his former lawyer Vivian Thoreen expressly
26

27 ⁵ Unless otherwise indicated, all emphases are added.

28 ⁶ *Taylor v. Kuchar* (No. 1:19-cv-03028 N.D. Ga., filed July 1, 2019).

1 warned him in writing that “Lou [Taylor] should pay the fees” personally and they should not have come
2 from the Estate, because that lawsuit, entitled *Lou Taylor v. Bryan Kuchar*, involved Lou Taylor
3 personally (not Britney Spears).

4 15. The only responsive record that Tri Star produced is a journal entry for the March 10,
5 2020 payment of legal fees from one of Ms. Spears’s entities, with *no* supporting documentation and *no*
6 communications (for example, no email or text message communications from Tri Star explaining the
7 basis for having Lou Taylor’s legal fees paid from the Estate rather than from Ms. Taylor or Tri Star)
8 despite Vivian Thoreen’s admonitions). The propriety of this payment is directly at issue in the pending
9 Twelfth Account Current—and it is directly at issue under *People ex rel Harris v. Shine* because it
10 concerns Mr. Spears’s misconduct.

11 16. It is also impossible to rule out the existence of other instances in which legal fees
12 incurred by Lou Taylor or Robin Greenhill were paid out of the Estate, because Tri Star produced only
13 the QuickBook data, unverified and without backup, and the QuickBooks entry for the payment related to
14 Lou Taylor’s litigation against Mr. Kuchar does not reflect that it was made for legal fees incurred *by Lou*
15 *Taylor*.

16 17. **Request for Production 13.** Tri Star has not produced a full set of records that exist or
17 should exist in connection with RFP 13, which seeks all documents related to “accounting services”
18 rendered by Tri Star or on Tri Star’s behalf and billed to the Estate. Based on the QuickBooks data made
19 available to Kroll, one can see that Tri Star received \$80,000 in November 2019 from Bellatori Tours (a
20 Britney Spears entity), which was characterized as “Professional Fees – Vegas Cancellation and Wrap
21 Up”/“Professional Fees – Accounting.” There is an invoice number in the QuickBooks data apparently
22 associated with the payment, but Tri Star did not produce that invoice or any other information about
23 what services were purportedly provided in exchange for this special payment to Tri Star of \$80,000, to
24 which Ms. Spears’s former counsel objected as “excessive,” particularly given that Tri Star’s financial
25 arrangement was supposed to be on a percentage basis only, *i.e.* a percentage of Ms. Spears’s earnings on
26 a commission basis rather than obtaining extra payments for “accounting services.” *See* Objections to
27 Twelfth Account Current (Nov. 6, 2020).

28 18. Nor did Tri Star produce copies of all documents and correspondence concerning its

1 payment to itself of \$500,000 as a minimum guarantee after Ms. Spears went on hiatus, again, despite the
2 fact that Tri Star’s arrangement was to receive a percentage of Ms. Spears’s revenues on a commission
3 basis. Tri Star also failed to produce the business management agreement, in draft or final form, for Tri
4 Star’s services to the Estate. Tri Star has represented that no final version of the agreement exists but
5 concedes the existence of a draft version. *See* Ex. G to Edelman Decl. ISO Tri Star Mot. to Quash. Tri
6 Star has also claimed that a 2009 business management agreement relating to Tri Star’s work on the 2009
7 Circus Tour “expressly appl[ies] to any additional services requested by the Estate,” *id.*, but Tri Star
8 failed to produce a copy of *either* of these agreements, which are undoubtedly material concerning the
9 excessiveness of the additional payment of \$80,000 for “accounting services”—above and beyond the
10 more than \$18 million in fees and commissions Tri Star already received for, among other things, the
11 accounting services it was supposed to perform as a business manager.

12 19. **Requests for Production 16-18.** Tri Star conceded in its motion to quash that it
13 possesses Ms. Spears’s medical records, a concession further demonstrating it was a fiduciary, as it
14 represented that Tri Star possessed and “paid the Estate’s expenses, including but not limited to medical
15 expenses” and possessed “medical-related documents” and “Ms. Spears’ confidential information,
16 including but not limited to medical information.”⁷

17 20. **Request for Production 21.** Tri Star did not produce all documents that “refer, reflect, or
18 RELATE to the monetary compensation [TRI STAR has] received as a result of [ITS] representation of
19 the Conservatorship Estate of Britney Jean Spears.” As noted above, although Tri Star made available to
20 Kroll the unsupported QuickBooks data on active entities belonging to Ms. Spears, which show line
21 items for payments made from the Estate, Kroll was not provided with underlying invoices for those
22 payments, including (but not limited to) invoices related to Tri Star’s fees, compensation,
23 reimbursements, or commissions from the Estate. Accordingly, although Kroll can see the journal entries
24 in the QuickBooks data for money paid to Tri Star as commissions or fees, Tri Star has not provided the
25 necessary invoices or other backup documentation to allow Kroll to understand why those fees were paid
26

27 ⁷ *See* Tri Star Motion to Quash at page 12, n.7; Decl of Scott Edelman at par. 23. Tri Star correctly noted that Ms.
28 Spears’s counsel informed it to cease reviewing such information due to its confidential nature but the fact remains
that no such information was produced and contrary to Tri Star’s position, these Requests are not moot.

1 or to confirm the accuracy of the QuickBooks data nor was it provided with the underlying
2 “DOCUMENTS” concerning such compensation, *i.e.*, emails, text messages, and other correspondence
3 and communications.

4 21. Kroll also has not been provided with invoices or other underlying financial backup
5 documentation, communications, or correspondence related to Ms. Spears’s tours. Instead, Tri Star has
6 only purported to produce the “net” income of the tours, making it impossible for Kroll to evaluate the
7 gross revenue and rule out that Tri Star or other persons or entities received money directly from one or
8 more of the tours that would not be reflected in the QuickBooks data maintained by Tri Star or in the
9 accountings filed with the Court. This is not an idle concern. Electronic communications obtained from
10 Mr. Spears’s former counsel Freeman Freeman & Smiley, partially redacted copies of which are attached
11 as Exhibit A, show that Tri Star representatives were involved in multiple conversations surrounding the
12 actual or potential payment of conservatorship costs or fees from outside the Estate, in a manner that
13 would avoid the need for court approval. Moreover, counsel for Tri Star has refused multiple requests
14 from Counsel to verify the “total revenues Tri Star received” from Britney or the Estate. *See, e.g.*,
15 November 2, 2021 letter from Mathew Rosengart to Scott Edelman (Ex. 4 to First Freeny Decl.), a true
16 and correct copy of which is annexed hereto as Exhibit B.

17 22. Tri Star also did not produce bank statements for Ms. Spears’s entities, including the
18 statements themselves and the supporting documentation such as cancelled checks and wire transfer
19 records—even though Tri Star would presumably have needed to maintain these bank statements for
20 purposes of monthly reconciliations.⁸ As a consequence, the only records of compensation paid to Tri
21 Star (by Tri Star) from these entities is the QuickBooks, which were controlled by Tri Star. Additionally,
22 Tri Star did not provide relevant bank records for the three private trust accounts over which Stonebridge
23 Wealth Management—an entity co-founded and then-owned by Lou Taylor— was named as advisor.⁹

24 23. **Requests for Production 22-23.** Tri Star has provided certain organizational and
25

26 ⁸ The law firm of Freeman, Freeman & Smiley, former counsel for Mr. Spears, separately provide bank statements
27 on behalf of Mr. Spears, *not* on behalf of Tri Star. They did so in a disorganized fashion, however, producing
28 dozens of boxes of unindexed paper records. Following a laborious inventory of the materials, Kroll identified
missing bank statements for multiple accounts over multiple years.

⁹ *Britney Spears Felt Trapped. Her Business Manager Benefited, The New York Times* (Dec. 19, 2021).

1 corporate formation documents for active Estate entities, but Tri Star’s failure to provide bank
2 statements, supporting backup documents such as cash receipts, or electronic communications under the
3 Subpoenas has precluded Kroll from obtaining a definitive picture of all entities that received or held
4 assets of the Estate and this information remains missing or incomplete.

5 ***

6 24. In addition to the foregoing, neither Tri Star nor Robin Greenhill has produced any records
7 related to (1) the years-long monitoring of Ms. Spears private electronic communications through the
8 real-time, contemporaneous mirroring of, or placement of monitoring software on, her personal phone, or
9 (2) the planting of a listening device inside her residence, which are responsive to RFPs 1-5. It is evident
10 that such records are in the possession of Tri Star and Robin Greenhill. *First*, Black Box Security, the
11 company responsible for setting up the electronic surveillance of Ms. Spears’s phone, produced a number
12 of email communications to Ms. Spears’s counsel in response to a subpoena, showing that Robin
13 Greenhill was routinely copied on communications about the electronic surveillance. This includes
14 numerous emails in which Black Box circulated fruits of the surveillance (*i.e.*, private text messages
15 between Ms. Spears and third parties) as password-protected attachments to James Spears and Robin
16 Greenhill. In connection with that subpoena, Black Box advised Ms. Spears’s counsel that Black Box did
17 not have the passwords to the surveillance files at the time it responded to the subpoena, and that Black
18 Box obtained the passwords from Robin Greenhill—confirming Ms. Greenhill’s possession of
19 surveillance-related records. *Second*, [REDACTED]

20 [REDACTED]
21 [REDACTED]
22 [REDACTED]
23 [REDACTED] *Third*, [REDACTED]
24 [REDACTED]
25 [REDACTED]
26 [REDACTED]
27 [REDACTED]
28

1 I declare under penalty of perjury under the laws of the State of California that the foregoing is true
2 and correct.

3 Executed this 13th day of September, 2022.

4
5 By: /s/ Kyle R. Freeny

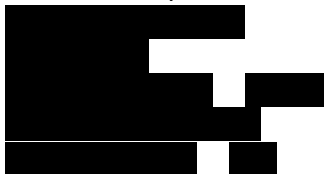
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EXHIBIT A

From : Lou Taylor [lou [REDACTED]]
Sent : 9/9/2009 7:23:48 PM
To : Geraldine A. Wyle [/O=HSWLAW/OU=FIRST ADMINISTRATIVE
GROUP/CN=RECIPIENTS/CN=GWYLE]
Subject : Re: Tour comp

Yeah much lower and a good marker, let me know I would like to get that
done!!!!!!!!!!
Coram Deo,
Lou Taylor

Tri Star Sports and Entertainment



www.tristarse.com

This message contains information which may be confidential and privileged. Unless you are addressee (or authorized to receive for addressee), you may not use, copy or disclose to anyone the message or any information contained in this message. If you have received this message in error, please advise the sender by reply e-mail or reply to info@tristarse.com and delete the message. Thank you very much

----- Original Message -----

From: Geraldine A. Wyle <gwyle [REDACTED]>
To: Lou Taylor
Cc: Jeryll S. Cohen <jcohen [REDACTED]>
Sent: Wed Sep 09 21:22:07 2009
Subject: Re: Tour comp

No. The probate code is very specific that all compensation paid to the conservator must be approved by the court. If we did this without court approval, Jamie would be subject to immediate removal. We can hopefully and probably keep it off the public radar, and Sam has said he will approve. I like the idea of mirroring Dixon's comp.
Gw

Sent using BlackBerry

----- Original Message -----

From: Lou Taylor <lou [REDACTED]>
To: Geraldine A. Wyle
Sent: Wed Sep 09 18:59:22 2009
Subject: Re: Tour comp

Ok we can't just put it in the tour budget?

Coram Deo,
Lou Taylor

Tri Star Sports and Entertainment

[REDACTED]

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----- Original Message -----

From: Geraldine A. Wyle <gwyle@tristarse.com>

To: Lou Taylor

Sent: Wed Sep 09 20:44:52 2009

Subject: Re: Tour comp

Andrew has agreed to file the petition for Jamie's fees - I will write it and Andrew will file. Much better for Jamie that way. Let's talk tomorrow

Sent using BlackBerry

----- Original Message -----

From: Lou Taylor <ltaylor@tristarse.com>

To: Geraldine A. Wyle

Sent: Wed Sep 09 18:36:53 2009

Subject: Tour comp

Need to get this address Jamie is restless and we agreed we would discuss after the accounting for 1 was filed, I thought about it this way to keep the expense down why don't we pay Jamie per show? If we did the same pp fees as Dixon [REDACTED]

Coram Deo,
Lou Taylor

Tri Star Sports and Entertainment

[REDACTED]

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Message

From: Geraldine A. Wyle [Geraldine.Wyle@freemanfreeman.com]
on behalf of Geraldine A. Wyle <Geraldine.Wyle@freemanfreeman.com> [Geraldine.Wyle@freemanfreeman.com]
Sent: 9/6/2019 9:12:33 PM
To: jamiepspears@freemanfreeman.com; Robin Greenhill (robin@freemanfreeman.com); Jeryll S. Cohen (Jeryll.Cohen@freemanfreeman.com)
Subject: Spears - Temp Conservator of the person
Attachments: Issues for temp conservator person 9-6-19.pdf

Jamie and Robin,

Please take a look at the questions from Jodi and her counsel. They would like to have a discussion this weekend or Monday. What is your availability? I am probably not available on Sunday.

Geri

Geraldine A. Wyle | Attorney At Law



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JANE DOE QUESTION LIST

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 - [REDACTED]
- [REDACTED]
 - [REDACTED]
 - [REDACTED]
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 - [REDACTED]
- [REDACTED]
 - [REDACTED]
- [REDACTED]
 - [REDACTED]
- [REDACTED]
 - [REDACTED]

11. BILL PAY

- a. Our fees have been paid by record company, through Robin
- b. Explain structure of why expenses not paid through conservatorship
- c. Does Court approve fees of Jodi and her attorneys as C'or, or for confidentiality reasons, are those also paid through record company without court approval?
- d. Does record company pay for all persons working with Jane? If so, what is process for approval/ who approves?

- [REDACTED]
 - [REDACTED]
 - [REDACTED]

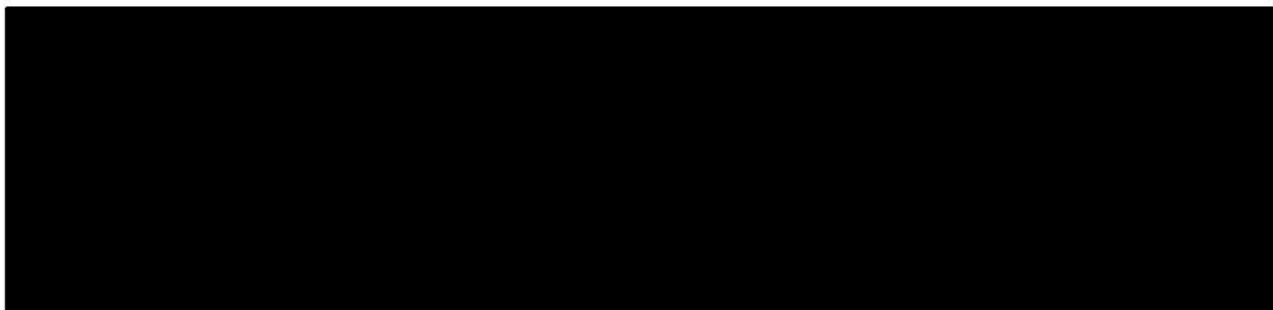


EXHIBIT B

Mathew S. Rosengart
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rosengartm@gtlaw.com

November 2, 2021

BY E-MAIL

Scott Edelman
Gibson, Dunn & Crutcher LLP
2029 Century Park East
Los Angeles, CA 90067

Re: Tri Star and Robin Greenhill's Failure to Comply With Subpoenas, Failure to Produce Financial Information to Britney Spears, And Failure to Produce E-Mails and Text Messages Regarding (i) Placing a Listening Device in The Bedroom of Britney Spears, (ii) iCloud Mirroring of Phones Used By Britney Spears and (iii) Revenues Received or Taken From Britney Spears and/or the Estate of Britney Spears

Dear Scott:

We write in response to the above-referenced matters as well as your letter dated October 29, 2021. As an initial matter, your more than 6-week delay—and your, Robin Greenhill's, and Tri Star Sports & Entertainment Group's blatant refusal to provide our client Britney Spears with basic financial and other information—is both troubling and completely unacceptable.¹ Specifically, in response to your professed claim of “cooperation,” by emails and letters beginning on September 15, 2021 and running through late October, I requested two basic pieces of information.

First, I requested a copy of any business management agreement between Tri Star and Britney Spears and/or her Estate. *Second*, I requested the total revenues taken or received by Tri Star from Britney Spears and/or her Estate from inception, in 2008.

For more than 6 weeks you and your clients have stonewalled and obfuscated. You have blatantly failed—and *refused*—to provide this basic information. Your “defense” is that Tri Star has “no fiduciary duty” to provide this information, and begging the question, you resort to your mantra that the information is “in the ‘accountings.’” Tri Star's stonewalling and obfuscation is not only unacceptable, it is legally untenable.

It is undisputed that Tri Star was the business manager of Britney Spears and/or her Estate. Indeed, Tri Star for many years publicly touted its business management relationship with Britney Spears and built its business based upon Britney Spears and the

¹ As used herein, “Tri Star” refers to both of your clients and recipients of the Subpoenas, *i.e.*, Tri Star Sports & Entertainment and Robin Greenhill.

substantial revenues produced by Ms. Spears (*literally hundreds of millions of dollars*) through Ms. Spears's hard and extraordinary work.² Even putting aside Tri Star's fundamental legal duty to provide my client with this basic financial information (and even if you stand by your meritless position that your client has no "duty" to provide the information), any reputable CPA or business manager would simply and willingly provide this information, and it would have done so long ago, immediately upon request. This is particularly true given the bullying and abuse that my client has had to endure. Instead, Tri Star is continuing the pattern of bullying, asserting flimsy, legally unsupportable excuses for its continued stonewalling.

Accordingly, and so the record is clear, despite Tri Star's reaping of millions of dollars from Britney Spears's hard work (much of which Tri Star and Robin Greenhill imposed on her), it is evident that Tri Star never even had a governing written management agreement.

With regard to the financial issue, we make the request one more time:

- ***Please provide the total fees taken by Tri Star from Britney Spears and/or the estate of Britney Spears, from 2008-present.***

Notwithstanding Tri Star's moral—and **legal**—obligation to provide this simple information, Tri Star's ongoing failure to answer this question speaks volumes and leads to the unfortunate and inexorable conclusion that Tri Star has much to hide.

If the moral imperatives are not enough (including the millions Tri Star reaped from Ms. Spears and her Estate), responding to this basic information is mandated under California law given that Tri Star had a fiduciary relationship with Britney Spears (and/or her Estate). Indeed, for well over a decade, Tri Star exerted domination and control over Britney Spears and her Estate. Specifically, Tri Star was (improperly) heavily involved in many aspects of the conservatorship from its very outset, including medical decisions, medical expenses, and claim processing. Tri Star also controlled financial decisions, investment decisions, paying bills, accounting services, money management, estate planning, and tax planning, while also serving as tax preparer and CPA.³

All of these facts, and many others, overwhelmingly demonstrate that Tri Star had a fiduciary duty, a proposition which, as a matter of law, is axiomatic. *See, e.g., Ashburn v. AIG Financial Advisors*, 234 Cal. App. 4th 79, 101 (2015) (party who provided financial

² As the Twelfth Accounting shows, Tri Star even charged the Conservatorship Estate for an advertisement, for Lou Taylor, in *The Hollywood Reporter*.

³ Indeed, Tri Star openly affirms that it provides "accounting and financial services" aimed at "protect[ing] [its clients'] well-being," that include, *inter alia*, "[p]aying monthly bills," "[c]ash management," "[t]rusts, wills and estate planning," "[r]eal estate acquisition, sales and rental," "[m]edical claims processing," and the like, *see* <https://team-tristar.com/services/>

advice about investments was a fiduciary); *In re Davis*, 486 B.R. 182, 192 (N.D. Cal. 2013) (“[J]ury found that Defendant owed Plaintiff a fiduciary duty as an agent business manager (financial advisor)”); *Miller v. Taryle*, 2013 U.S. Dist. LEXIS 208132, at *13 (C.D. Cal. Sept. 10, 2013) (plaintiff stated a fiduciary relationship with the defendants because “an accountant owes a fiduciary duty to his clients,” and plaintiff alleged defendants “were engaged ‘to provide accounting and tax advice’ and to prepare and file tax returns”); *In re Son Pham Thanh Nguyen*, 2013 Bankr. LEXIS 2073, at *11 (N.D. Cal. May 15, 2013) (“Under California law, an accountant owes a fiduciary duty to his clients”); *In re Cutter*, 2010 Bankr. LEXIS 5044, at *11 (9th Cir. Oct. 21, 2010) (CPA “owed to her as a fiduciary the highest of good faith dealings on her behalf”); *United States v. Williams*, 441 F.3d 716, 724 (9th Cir. 2006) (defendant who was “hired and relied on ... as a financial advisor and estate planner” to whom “large sums of money” were entrusted was “employed ... as a fiduciary”); *Negrete v. Fid. & Guar. Life Ins. Co.*, 444 F. Supp. 2d 998 (C.D. Cal. 2006) (allegations are “sufficient to state a claim for common law breach of fiduciary duty” where plaintiff alleged defendants were financial advisors and estate planning specialists); *Wolf v. Superior Court*, 107 Cal. App. 4th 25, 40 (2003) (“Accountants, like lawyers, owe a fiduciary duty to their clients”) (Johnson, J., dissenting); *Parsons v. Tickner*, 31 Cal. App. 4th 1513, 1520 (1995) (complaint adequately pled fiduciary relationship where defendants “entered into an oral management agreement” with a musician who was “‘particularly vulnerable’ . . . because he was ‘unsophisticated in business’ and relied on others”); *Lynch v. Cruttendon & Co.*, 18 Cal. App. 4th 802, 809 (1993) (“A fiduciary relationship is created where a person reposes trust and confidence in another and the person in whom such confidence is reposed obtains control over the other person’s affairs”); *Ford v. Shearson Lehman Am. Express, Inc.*, 180 Cal. App. 3d 1011, 1015, 1027, 1028 (1986) (plaintiff’s complaint pleaded a fiduciary relationship between himself and his “former bookkeeper and business manager”); *In re Estate of Miller*, 16 Cal. App. 2d 141, 147, 148 (1936) (“business manager” who was involved with “business affairs” and paid bills and accounts was a fiduciary) (cited with approval by *Fish v. Security-First Nat’l Bank*, 31 Cal. 2d 378 (1948)).⁴

Further, as you likely know, “[t]he duty of a fiduciary embraces the obligation to **render a full and fair disclosure** to the beneficiary of **all facts which materially affect his rights and interests**,” even without a subpoena. *Neel v. Magana, Olney, Levy, Cathcart & Gelfand*, 6 Cal. 3d 176, 188-89 (1970) (emphasis added). Since the Subpoenas seek documents related to matters that “materially affect” Ms. Spears’s rights, including but not limited to her financial affairs, the apparent dissipation of funds from her Estate, and the

⁴ See also *Elec. Equip. Express, Inc. v. Donald H. Seiler & Co.*, 122 Cal. App. 3d 834, 840-41, 855-56 (1981) (fiduciary relationship exists where defendants were hired as a “certified public accountant to supervise the work of the in-house bookkeeper . . . to provide monthly financial statements, and to prepare an audit for the fiscal year”); *Estate of Hoertkorn*, 88 Cal. App. 3d 461, 463, 467 (1979) (directing superior court to grant leave to file creditor’s claim to allege that decedent was creditor’s personal CPA and thus “was in a fiduciary capacity” to him); *Estate of Arbuckle*, 98 Cal. App. 2d 562, 565, 569 (1950) (relationship as “business manager” was “a confidential one, fiduciary in character” where manager had power to handle business affairs).

invasion of her privacy by, among other things, monitoring her phone and text messages (including attorney-client communication—***contemporaneously, in real time***) and placing a listening device under her bed or in her bedroom, Tri Star’s fiduciary obligations independently require prompt disclosure.⁵

As you are also undoubtedly aware, fiduciary relationships also give rise to the remedy of disgorgement, which explains but does not excuse Tri Star’s claim that it was supposedly somehow not a fiduciary. *See, e.g., Excelsior 57th Corp. v Lerner*, 160 A.D.2d 407, 408-09 (1990) (breach of fiduciary duty provides for disgorgement of gains realized therefrom); *Meister v. Mensinger*, 230 Cal. App. 4th 381, 398 (2014) (public policy forbids a fiduciary from taking advantage of his own wrong, and thus remedies for breach of fiduciary duty include disgorgement of the benefits received, regardless of whether the plaintiff suffered a corresponding loss).

This should put to rest your and Tri Star’s meritless claim that Tri Star had no fiduciary duty to Britney Spears and/or her Estate. But again, even if you maintain that meritless position, and even if you continue to refuse to comply with the Subpoenas, ***if Tri Star had nothing to hide it would simply respond to the above-referenced question and provide the total revenues it took or received from Britney Spears and/or her Estate because there would be nothing to conceal and your clients would proudly and professionally turn over the evidence.***

Next, it is, of course, not just fiduciaries who have discovery obligations in California, and your letter is devoid of any legitimate legal basis to resist the requested discovery, even regardless of your client Tri Star’s obvious fiduciary status. As the Court of Appeal has explained, discovery is broad and construed liberally in favor of the requesting party:

[A] civil litigant’s right to discovery is broad. ‘[A]ny party may obtain discovery regarding any matter, not privileged, that is relevant to the subject matter involved in the pending action . . . if the matter either is itself admissible in evidence or appears reasonably calculated to lead to the discovery of admissible evidence.’ . . . Section 2017.010 and other statutes governing discovery ‘must be construed liberally in favor of disclosure unless the request is clearly improper by virtue of well-established causes for denial.’.

⁵ The citations in your October 29 letter are inapposite and unavailing. *Persson v. Smart Inventions*, 125 Cal. App. 4th 1141, 1157, 1159, 1162 (2005) merely holds the fiduciary duties of partners to each other in a partnership do not survive the creation of a corporation to operate the same business, nor does a fiduciary relationship exist “in the course of ***arms-length buyout negotiations*** between ***two equal shareholders*** of a corporate enterprise, both of whom are represented by counsel and accountants” in the transaction. And both *City of Hope National Medical Center v. Genentech, Inc.*, 43 Cal. 4th 375 (2008) and *Wolf v. Superior Court*, 107 Cal. App. 4th 25 (2003) stand for the unremarkable proposition that fiduciary obligations are not automatically created by contracts in which one party entrusts valuable intellectual property to another. None of these situations is relevant or even analogous to Tri Star’s role as Ms. Spears’s business manager with, among other things, control and responsibility for her finances, tax preparation, paying medical expenses, filing taxes, and numerous other matters.

... This means that ‘disclosure is a matter of right unless statutory or public policy considerations clearly prohibit it.’”

(*Yelp, Inc. v. Super. Ct.*, 17 Cal. App. 5th 1, 15 (2017) (citations omitted; emphasis partly added).) Thus, any doubt as to whether requested material falls within the scope of discovery must be resolved in favor of permitting discovery. *See, e.g., Colonial Life & Accident Ins. Co. v. Superior Court*, 31 Cal.3d 785, 790 (1982); *Pacific Tel. & Tel. Co. v. Superior Court* 2 Cal.3d 161, 173 (1970) (“[D]oubts as to relevance should generally be resolved in favor of permitting discovery. Given this very liberal and flexible standard of relevancy, a party attempting to show that a court abused its discretion in finding material relevant . . . bears an extremely heavy burden”) (citation omitted).

Given the breadth of discovery under California law, and because discovery is liberally construed, it is Tri Star’s “burden [to] justify[] any objection [or] failure to respond.” *Williams v. Superior Court*, 3 Cal. 5th 531, 532 (2017). Tri Star has failed to satisfy its significant burden. In fact, Tri Star has not even attempted to do so.

If forced to move to compel compliance with the Subpoenas (or to resist a meritless motion to quash and/or for protective order), our only duty will be to explain the relevance of the documents—something easily established, and even if it were not, as referenced above, it is black-letter law that any doubt must be resolved in favor of disclosure. *Kirkland v. Superior Court*, 95 Cal. App. 4th 92, 98 (2002); *Costco Wholesale Corp. v. Super. Ct.*, 47 Cal. 4th 725, 734 (2009) (party resisting production has the burden of justifying objections); *Colonial Life*, 31 Cal. 3d 785, 790 (1982) (“in accordance with the liberal policies underlying the discovery procedures, doubts as to relevance should generally be resolved in favor of permitting discovery”); *see also Greyhound Corp. v. Superior Court*, 56 Cal. 2d 355, 377 (1961).

As we have previously explained, the documents requested by the Subpoenas are directly relevant to Ms. Spears’s rights and several pending issues, including whether James P. Spears or Tri Star breached their fiduciary duties to Ms. Spears. Indeed, whether you choose to disregard the insurmountable line of California case law establishing the existence of Tri Star’s fiduciary duties, you cannot dispute that James Spears—as Ms. Spears’ conservator—was her fiduciary. *See* Cal. Probate Code § 2101 (“[t]he relationship . . . of conservator and conservatee is a fiduciary relationship”); *Poag v. Winston*, 195 Cal. App. 3d 1161, 1180 (1987) (“the conservator-fiduciary owes a duty of loyalty requiring that he act in the highest good faith”).

The documents at issue are also relevant, or at the very least reasonably calculated to lead to the discovery of admissible evidence, in regard to the removal of James Spears as conservator; termination of the conservatorship; accounting issues, privacy issues; and financial improprieties in connection with the management of Britney Spears and/or her Estate (on the part of *either* Mr. Spears, Tri Star, or both).

Tri Star is withholding documents bearing directly on each of these issues.

First, by way of illustration only, Requests for Production (“RFP”) Subpoena Request Nos. 1-3 seek documents relating to the electronic surveillance of Ms. Spears:

- RFP No. 1: All DOCUMENTS and COMMUNICATIONS RELATING TO the electronic surveillance, monitoring, cloning, or recording of the activity of Britney Jean Spears’s telephone, including but not limited to the surveillance, monitoring, cloning, icloud mirroring, or recording of calls, e-mails, text messages, internet browser use or history, and social media use or direct messages on social media.
- RFP No. 2: All DOCUMENTS and COMMUNICATIONS RELATING TO any recording or listening device placed in the home or bedroom of Britney Jean Spears.
- RFP No. 3: All DOCUMENTS and COMMUNICATIONS regarding the electronic surveillance of Britney Jean Spears, including the decision to eavesdrop, record, or monitor any phone used by her and to place a listening device in her home or bedroom.

According to detailed, corroborated reporting by the *New York Times*, Mr. Spears and Tri Star were involved in placing a listening device under the bed or in the bedroom of Britney Spears and also setting up an apparatus mirroring her iCloud account so they could capture, and review, ***contemporaneously and in real time***, communications between Ms. Spears and others, including with her counsel.

In light of the ample record regarding the invasion of Ms. Spears’s privacy (and also because these issues relate directly to the removal of Mr. Spears, the termination of the conservatorship, and material accounting and financial issues), Ms. Spears is entitled to investigate these issues. Invading Ms. Spears’s privacy and concealing from her that her most intimate moments were being monitored and/or recorded without her consent—or paying someone else to do so—is neither “loyal” nor “in the highest good faith” to Ms. Spears. *Poag, supra*, 195 Cal. App. 3d at 1180. Accordingly, documents relating to the electronic surveillance of Ms. Spears, including capturing attorney-client communications and placing a listening device under her bed or in her bedroom, are relevant to whether Mr. Spears (and/or Tri Star) breached their fiduciary duties to Ms. Spears or the Estate, as well as the above-referenced removal, termination, accounting, and financial issues.

As previously explained, in addition to the above, these accounting and financial issues involve not only prior accountings, but pending and future accountings concerning Tri Star’s coordination or collusion with Mr. Spears to obtain a \$500,000 minimum guarantee from Ms. Spears or her Estate, even after Ms. Spears went on hiatus and was no longer performing. They are also relevant in regard to the pending “Objections to the Twelfth Account” filed by prior counsel Sam Ingham regarding “PAYMENT OF PERSONAL LEGAL FEES” paid to Tri Star from the Estate for litigation undertaken on behalf of Lou Taylor and/or Tri Star, as well as “PAYMENT OF ACCOUNTING FEES TO TRI STAR,”

which, according to the pending Objections filed by Mr. Ingham, “reveals an additional payment of \$80,000 to TRI STAR dated before the alleged modification of TRI STAR’s agreement” seeking an exorbitant \$500,000 “guarantee” from Britney Spears or her Estate. (See Conservatee’s Objections To Twelfth Account Current, filed October 27, 2020).⁶

As an overriding matter, how Ms. Spears’s money was spent—including whether it has gone to pay for others to violate her rights is relevant to existing and remaining financial issues as well as accountings not yet approved by the Court.

Second, Tri Star’s failure and refusal to provide documents relating to the financial services it provided to Ms. Spears—including the money it paid out of her accounts—as requested by, for example, RFP Nos. 7, 8, 9, 10, 12, and 23, is equally baseless and Tri Star has failed to provide any basis for its failure to produce these documents, let alone has it met its burden for its failures as required by well-established California law. These RFPs seek:

- RFP No. 7: All agreements including any “Business Management Agreement” purportedly entered into between Tri Star and Britney Jean Spears or between Tri Star and James Spears as Conservator of the Estate.
- RFP No. 8: All DOCUMENTS RELATING TO any agreements between YOU and the CONSERVATOR.
- RFP No. 9: All correspondence (whether on paper, electronically, or by text or instant message) RELATING TO any agreement by YOU to represent the interests of Britney Jean Spears.
- RFP No. 10: All correspondence (whether on paper, electronically, or by text or instant message) RELATING TO YOUR compensation out of the Conservatorship Estate of Britney Jean Spears.
- RFP No. 12: All DOCUMENTS RELATING TO payments or approvals for payments made out of the Conservatorship Estate of Britney Jean Spears for legal representation of Lou Taylor or Robin Greenhill.
- RFP No. 23: All organizational and corporate formation documents for all entities that have received or held Conservatorship Estate assets in which YOUR or any of YOUR officers or employees have held or hold an officer, director, managing member, general partner, or managing agent position.

There is simply no basis for Tri Star’s refusal to produce *to their client* documents and communications relating to agreements *with their client* or about representation *of their*

⁶ To be clear, as discussed herein, Ms. Spears’s entitled to the documents and information at issue is not limited to and indeed extends far beyond just the pending Objections, and all rights are expressly reserved in these and all respects.

*client.*⁷ Documents relating to the scope of services that Tri Star agreed to or actually provided speak to, among other things, the scope of Tri Star’s contractual and fiduciary duties to Ms. Spears—issues that are directly relevant to assessing, among other issues, removal and termination as well as pending and future accountings. Similarly, how much Tri Star or its representatives were paid, and whether they were paid additional amounts surreptitiously or indirectly, is relevant to assessing the accountings. For example, Ms. Spears has objected to the pending accounting on grounds that payments to Tri Star were excessive; given her existing concerns, she is entitled to explore whether any payments to affiliated entities were proper.

Third, we are also unable to discern any legitimate basis for Tri Star’s refusal to produce documents in response, for example, to RFP No. 22, which calls for the production of “[a]ll organizational and corporate formation documents for all entities created for the benefit or purported benefit of Britney Jean Spears.” If the entities were created for or on behalf of Ms. Spears, discovery aside, Ms. Spears is certainly entitled to know about them, as is the present Conservator of the Estate who has demanded the same information, *see* fn. 7, *supra*.

In view of the above, it is obvious that your letter misconstrues our discussion of October 29 and also mischaracterizes the case of *Hudson v. Foster*, 68 Cal. App. 5th 640 (2021). Contrary to your letter’s implications, although it is compelling and on point, we did not serve the Subpoenas on the basis of *Hudson*. There were ample bases for the Subpoenas, beginning with the relevant information sought therein and your failure to provide *any* information to my client voluntarily, as discussed herein and as the written record demonstrates, *see, e.g.*, my correspondence of September 15, 22, 23, and October 19 and 25. You ignored our pleas for information beginning in September and prior to the issuance of the Subpoenas, by email dated October 1, for example, you wrote, “My client is *not* going to provide you with *any* of the information you have requested . . .”

Moreover, as part of my good faith efforts to obtain basic information from you, I sent you a copy of *Hudson* as a courtesy, by email dated September 23, 2021, because it was relatively new (filed on September 7, 2021) and it was apparent you were unaware of it. In addition to being irrelevant, your letter’s statement that I “sent [you] the subpoenas and a copy of the *Hudson v. Foster* case *on October 1*” is demonstrably incorrect.

In addition to getting the timeline wrong and misrepresenting our discussions, your letter also misstates the holding of *Hudson v. Foster*. Under circumstances described herein, where there is apparent fraud or misconduct (including concealment), *Hudson* warrants setting aside accountings, even after they have been approved. Further and of relevance here, a conservatee has no duty to investigate the accuracy of accountings before being alerted to information that would cause “a reasonably prudent person [to] suspect wrongdoing.” *Id.* at 648, 669-670 (“Where a conservator has misrepresented [or concealed] a material fact in an

⁷ Tri Star’s shell game of “who is the client” is also unavailing because, as Mr. Justin Gold’s October 26, 2021 letter to you makes clear, the present Conservator of the Estate has demanded the very same information at issue.

account approved by the probate court, a party bringing a subsequent action on behalf of the conservatee does not need to show that the misrepresentation could not have been discovered prior to entry of the order approving the account”).

Applying *Hudson* to this case, in late September, the *New York Times* revealed, among other things, that phones being utilized by Ms. Spears were being contemporaneously monitored and also that a listening device had been placed under her bed or in her bedroom. The Twelfth Account raises other serious issues concerning both Mr. Spears’s and Tri Star’s management of Britney Spears and the Estate, and your failure to provide basic information concerning the revenues taken from Britney Spears and/or the Estate only heightens these concerns. We are duty bound to investigate these issues.

More specifically, while expressly reserving all rights and by way of a *single illustration only*, if, for example, Mr. Spears failed to disclose that he was using Ms. Spears’s money to pay Black Box Security or anyone else to invade Ms. Spears’ privacy by placing a listening device under her bed, failing to disclose that would certainly be material, and would constitute concealment and fraud permitting the court to set aside the approval of the prior accountings that authorized such payments. *See id.* at 665 (“A party may obtain relief from a judgment when the other party concealed facts in violation of a duty arising from a trust or confidential relationship. . . .”); *Id.* at 667 (“When a judgment is obtained through a fiduciary’s violation of the duty of disclosure to the moving party [] the moving party’s reasonable reliance on the disclosures of a fiduciary is considered a satisfactory excuse for not presenting a defense in a prior proceeding”). The same is true if Tri Star entered into illicit transactions with Mr. Spears or took monies from the Estate to pay for fees that should have been absorbed by Tri Star and not Britney Spears, as set forth in the November 6, 2020 Objections. And Tri Star’s failure to produce a written management agreement governing its activities, coupled with the above, is also extremely concerning and raises numerous red flags.

To the extent you suggest that *Hudson*, the Code of Civil Procedure, or any other authority imposes a burden on Britney Spears to disclose to you the work product of our investigation in order for Ms. Spears to obtain basic discovery (from her fiduciary or otherwise), you are incorrect and neither *Hudson* nor any other authority you have cited supports position. In fact, your reference to *Hudson* is a red-herring, as we are *not* relying on *Hudson* in regard to the Subpoenas. Rather as the written record shows, I sent it to you for your information and as a courtesy well before we served the Subpoenas, and the information sought in the Subpoenas must be produced *regardless of Hudson*.⁸

In short, as noted above and as you know, California’s discovery standard is liberal and our only burden is to show the relevance of the requested information or why it is

⁸ Although there is no good faith basis for your clients’ recalcitrance, your letter’s “assumption” that there was a good faith basis for the Subpoenas is obviously correct, for the many reasons we have explained above and far beyond the *Hudson* case. Further, with regard to your reference to filing a “motion” to quash or for a protective order, to be clear, although any such motion would be legally meritless, we are not seeking to discourage you, and you are certainly welcome to do so.

reasonably calculated to lead to the discovery of admissible evidence. *See, e.g., Yelp Inc. v. Superior Court*, 17 Cal. App. 5th 1, 15 (2017). Ms. Spears has easily satisfied this liberal test. Contrary to your letter's misconstruction of the discovery principles at issue, ***Tri Star***, as the party resisting discovery, has the burden to explain why it has failed to comply with the Subpoenas, and Tri Star has failed to do so.

With regard to the third prong of your letter, you are correct that we are quite concerned about your and Tri Star's possession of medical information, which is covered by HIPAA and CMIA, and those materials (which, ironically, even further demonstrate Tri Star's fiduciary relationship and also should not be in your possession) should ***not*** be reviewed. This will also ease your burden in complying with the Subpoenas.

Finally, although you have evidently rejected the courtesy of the extension that we have offered you, we are willing to renew our offer to extend your deadline through the end of the week so that you may finally comply with the Subpoenas or provide a good faith basis for failing to do so.

The above does not and is not intended to memorialize all of our discussions or to set forth all of our client's rights, remedies, or positions, at equity or law, all of which are expressly reserved.

Sincerely,

GREENBERG TRAURIG LLP

By: /s Mathew S. Rosengart
Mathew S. Rosengart

MSR

cc: Kyle Freeny
Mo Lovett
Lisa McCurdy

EXHIBIT C

CONFIDENTIAL – FILED UNDER SEAL PURSUANT TO PROTECTIVE
ORDER AND WITHOUT ANY FURTHER SEALING ORDER REQUIRED